

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2017-2018)
(Budget Report for Fiscal Year 2018-2019)

District: SOLANO

District Code: 280

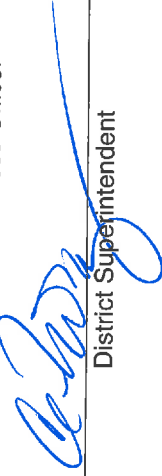
This is to certify that the Annual Financial and Budget Report has been prepared and the budget adopted in accordance with the *California Code of Regulations*, beginning with Section 58300. Further, to the best of my knowledge, the data contained in this report are correct.



District Chief Business Officer



Date



District Superintendent



Date

Contact: Robert Diamond

(707) 864-7209

In accordance with the *California Code of Regulations*, Section 58305(d) a copy of this report is due to the Chancellor's Office on or before October 10, 2018. Please submit the report to :

Chancellor's Office
California Community Colleges
Fiscal Services Unit
1102 Q Street, Suite 300
Sacramento, CA 95814-6511

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Analysis of compliance with the 50 Percent Law (ECS 84362)

The Current Expense of Education

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2017-2018 Budget Year: 2018-2019

District ID: 280

Name: SOLANO

		Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
			ECS 84362 A	ECS 84362 B	Excluded	
			Instructional Salary Cost	Total CEE	Activities	
			AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Academic Salaries						
Instructional Salaries						
Contract or Regular		1100	11,620,396	11,640,218		11,640,218
Other		1300	7,507,079	7,526,528	586	7,527,114
Total Instructional Salaries			19,127,475	19,166,746	586	19,167,332
Non-Instructional Salaries						
Contract or Regular		1200				
Other		1400		3,463,401	16,793	3,480,194
				166,234		166,234
Total Non-Instructional Salaries			0	3,629,635	16,793	3,646,428
Total Academic Salaries			19,127,475	22,796,381	17,379	22,813,760
Classified Salaries						
Non-Instructional Salaries						
Regular Status		2100		8,350,156	163,371	8,513,527
Other		2300		664,982	15,279	680,261
Total Non-Instructional Salaries			0	9,015,138	178,650	9,193,788
Instructional Aides						
Regular Status		2200	1,004,221	1,004,221		1,004,221
Other		2400	213,952	213,291		213,291
Total Instructional Aides			1,218,173	1,217,512	0	1,217,512
Total Classified Salaries			1,218,173	10,232,650	178,650	10,411,300
Employee Benefits						
Supplies and Materials		3000	6,323,819	12,610,303	566,468	13,176,771
		4000		693,333	11,103	704,436
Other Operating Expenses		5000		6,833,216	139,390	6,972,606
Equipment Replacement		6420		42,185		42,185
Total Expenditures Prior to Exclusions						
			26,669,467	53,208,068	912,990	54,121,058

CALIFORNIA COMMUNITY COLLEGES

Analysis of compliance with the 50 Percent Law (ECS 84362)

Annual Financial and Budget Report

The Current Expense of Education

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 280

Name: SOLANO

	Exclusions	TOP Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)
			ECS 84362 A	ECS 84362 B	Excluded
			Instructional Salary Cost	Total CEE	Activities
			AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390
					Total
Activities to Exclude		TOP Code			
Instructional Staff-Retirees' Benefits and Retirement Incentives		5900	566,468	566,468	566,468
Student Health Services Above Amount Collected		6441			0
Student Transportation		6491			0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives		6740		675,657	675,657
Objects to Exclude		Object Code			
Rents and Leases		5060		158,797	158,797
Lottery Expenditures					
Academic Salaries		1000			0
Classified Salaries		2000			0
Employee Benefits		3000			0
Supplies and Materials		4000			
Software		4100		5,578	5,578
Books, Magazines, & Periodicals		4200			0
Instructional Supplies & Materials		4300			0
Noninstructional, Supplies & Materials		4400		382,114	382,114
Total Supplies and Materials			0	387,692	387,692
Other Operating Expenses and Services		5000			0

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 280

Name: SOLANO

	Object Code	Activity (ECSA) ECS 84362 A Instructional Salary Cost AC 0100-5900 & AC 6110	Activity (ECSB) ECS 84362 B Total CEE AC 0100 - 6799	Activity (ECSX) Excluded Activities AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300				
Equipment	6400				0
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000		39,830		39,830
Total Exclusions		566,468	1,828,444	0	1,828,444
Total for ECS 84362, 50% Law		26,102,999	51,379,624	912,990	52,292,614
Percent of CEE (Instructional Salary Cost / Total CEE)		50.80%	100.00%		
50% of Current Expense of Education			25,689,812		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		26,102,999	51,379,624	912,990	52,292,614
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		26,669,467	53,208,068	912,990	54,121,058
Capital Expenditures	6000	12,513	116,529		116,529
Equipment Replacement (Back out)	6420		(13,499)	0	(13,499)
Total Unrestricted General Fund Expenditures		26,681,980	53,311,098	912,990	54,224,088

CALIFORNIA COMMUNITY COLLEGES
COMBINED BALANCE SHEET

Governmental Funds Group
10 General Fund — Combined
(Total Unrestricted and Restricted)

For Year Ended June 30, 2018

District ID: 280

Name: SOLANO

Description	CA (Object)	11 General Fund Unrestricted	12 General Fund Restricted	10 General Fund COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	6,092,117		6,092,117
In County Treasury	9112			0
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114			0
Investments (at cost)	9120			0
Accounts Receivable	9130	3,141,230		3,141,230
Due from Other Funds	9140			0
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	88,510		88,510
TOTAL ASSETS		9,321,857	0	9,321,857
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	583,659		583,659
Accrued Salaries and Wages Payable	9520	2,318,336		2,318,336
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540			0
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	2,268,428		2,268,428
TOTAL LIABILITIES		5,170,423	0	5,170,423

CALIFORNIA COMMUNITY COLLEGES
COMBINED BALANCE SHEET

Governmental Funds Group

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2018

District ID: 280

Name: SOLANO

Description	CA (Object)	11 General Fund Unrestricted	12 General Fund Restricted	10 General Fund COMBINED
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712			0
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790			0
Total Fund Balance		0	0	0
Fund Balance (GASB 54)				
Nondisposable Fund Balance	9750			
Restricted Fund Balance	9751			0
Committed Fund Balance	9752			0
Assigned Fund Balance	9753			0
Total Designated Fund Balance	9754	132		132
Uncommitted Fund Balance	9790	4,150,404	0	4,150,404
TOTAL FUND EQUITY		4,150,536	0	4,150,536
TOTAL LIABILITIES AND FUND EQUITY		9,320,959	0	9,320,959

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 280

Name: SOLANO

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	18,676,337	330,430	
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		18,676,337	330,430	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	3,475,545		
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		3,475,545	0	0

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group

- 20 Debt Service Funds:
21 Bond Interest and Redemption Fund
22 Revenue Bond Interest and Redemption Fund
29 Other Debt Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 280 Name: SOLANO

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712	15,200,792	330,430	
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		15,200,792	330,430	0
Fund Balance (GASB 54)				
Nonspendable Fund Balance	9750			
Restricted Fund Balance	9751			
Committed Fund Balance	9752			
Assigned Fund Balance	9753			
Total Designated Fund Balance	9754	0	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		15,200,792	330,430	0
TOTAL LIABILITIES AND FUND EQUITY		18,676,337	330,430	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

- 31 Bookstore Fund 34 Farm Operation Fund
 32 Cafeteria Fund 35 Revenue Bond Project Fund
 33 Child Development Fund 39 Other Special Revenue Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 280 Name: SOLANO

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111			56,882			
In County Treasury	9112						
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			37,714			
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	94,596	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			206			
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540						
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						
TOTAL LIABILITIES		0	0	206	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

- 31 Bookstore Fund 34 Farm Operation Fund
 32 Cafeteria Fund 35 Revenue Bond Project Fund
 33 Child Development Fund 39 Other Special Revenue Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 280 Name: SOLANO

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
FUND BALANCE (NON-GASB 54)							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	0	0	0	0
Unassigned	9790	0	0	0	0	0	0
Total Fund Balance		0	0	0	0	0	0
Fund Balance (GASB 54)							
Nondisposable Fund Balance	9750	0	0	0	0	0	0
Restricted Fund Balance	9751	0	0	0	0	0	0
Committed Fund Balance	9752	0	0	94,390	0	0	0
Assigned Fund Balance	9753	0	0	0	0	0	0
Total Designated Fund Balance	9754	0	0	0	0	0	0
Uncommitted Fund Balance	9790	0	0	94,390	0	0	0
TOTAL FUND EQUITY		0	0	94,390	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	94,596	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 280

Name: SOLANO

Description	CA (Object)	41		42		43	
		Capital Outlay Projects Fund		Revenue Bond Construction Fund		General Obligation Bond Fund	
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112	4,559,559		81,501,455			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130						
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		4,559,559		81,501,455			0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510	91,564		6,402,485			
Accrued Salaries and Wages Payable	9520			25,303			
Compensated Absences Payable Current	9530						
Due to Other Funds	9540						
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						
TOTAL LIABILITIES			91,564	6,427,788			0

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 280

Name: SOLANO

Description	CA (Object)	41		42		43	
		Capital Outlay Projects Fund		Revenue Bond Construction Fund		General Obligation Bond Fund	
FUND BALANCE (NON-GASB 54)							
Fund Balance Reserved	9710						
NonCash Assets	9711						
Amounts Restricted by Law for Specific Purposes	9712						
Reserve for Encumbrances Credit	9713						
Reserve for Encumbrances Debit	9714						
Reserve for Debt Services	9715						
Assigned/Committed	9754						
Unassigned	9790						
Total Fund Balance			0		0		0
Fund Balance (GASB 54)							
Nonspendable Fund Balance	9750						
Restricted Fund Balance	9751						
Committed Fund Balance	9752		4,467,261		66,554,853		
Assigned Fund Balance	9753		734		8,518,814		
Total Designated Fund Balance	9754		4,467,995		75,073,667		0
Uncommitted Fund Balance	9790						
TOTAL FUND EQUITY			4,467,995		75,073,667		0
TOTAL LIABILITIES AND FUND EQUITY			4,559,559		81,501,455		0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund
52 Cafeteria Fund

53 Farm Operations Fund
59 Other Enterprise Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 280

Name: SOLANO

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
ASSETS					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111	971,262			
In County Treasury	9112				
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120				
Accounts Receivable	9130	(308)			
Due from Other Funds	9140				
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210				
Prepaid Items	9220				
Fixed Assets					
Sites	9300				
Site Improvements	9310				
Accumulated Depreciation Site Improvements	9320				
Buildings	9321				
Accumulated Depreciation Buildings	9330				
Library Books	9331				
Equipment	9340				
Accumulated Depreciation Equipment	9350				
Work in Progress	9351				
Total Fixed Assets	9360				
		0	0	0	0
TOTAL ASSETS		970,954	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund
52 Cafeteria Fund

53 Farm Operations Fund
59 Other Enterprise Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 280

Name: SOLANO

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
LIABILITIES					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510				
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530				
Due to Other Funds	9540				
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				
Total Current Liabilities and Deferred Revenue		0	0	0	0
Long-Term Liabilities	9600				
Bonds Payable	9610				
Revenue Bonds Payable	9620				
Certificates of Participation	9630				
Lease Purchase of Capital Lease	9640				
Compensated Absences Long Term	9650				
Post-Employment Benefits Long Term	9660				
Other Long-Term Liabilities	9670				
Total Long-Term Liabilities		0	0	0	0
TOTAL LIABILITIES	968	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund
52 Cafeteria Fund

53 Farm Operations Fund
59 Other Enterprise Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 280

Name: SOLANO

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
FUND EQUITY					
Fund Balance Reserved	9710				
NonCash Assets	9711				
Amounts Restricted by Law for Specific Purposes	9712				
Reserve for Encumbrances Credit	9713				
Reserve for Encumbrances Debit	9714				
Reserve for Debt Services	9715				
Assigned/Committed	9754				
Unassigned	9790				
Total Reserved Fund Balance		0	0	0	0
Fund Balance (GASB 54)					
Nonspendable Fund Balance	9750				
Restricted Fund Balance	9751				
Committed Fund Balance	9752	970,954			
Assigned Fund Balance	9753				
Total Designated Fund Balance	9754	970,954	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790				
Other Equity					
Contributed Capital	9800				
Retained Earnings	9810				
Investment in General Fixed Assets	9850				
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		970,954	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		970,954	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 280

Name: SOLANO

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	609,085	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130		
Due from Other Funds	9140		
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
Fixed Assets	9300		
Sites	9310		
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321		
Buildings	9330		
Accumulated Depreciation Buildings	9331		
Library Books	9340		
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
Total Fixed Assets		0	0
TOTAL ASSETS		609,085	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 280

Name: SOLANO

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	16,667	
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540		
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		16,667	0
Long-Term Liabilities	9600		
Bonds Payable	9610		
Revenue Bonds Payable	9620		
Certificates of Participation	9630		
Lease Purchase of Capital Lease	9640		
Compensated Absences Long Term	9650		
Post-Employment Benefits Long Term	9660		
Other Long-Term Liabilities	9670		
Total Long-Term Liabilities		0	0
TOTAL LIABILITIES	968	16,667	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 280

Name: SOLANO

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
Total Reserved Fund Balance		0	0
Fund Balance (GASB 54)	9750		
Nondspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754	592,418	
Total Designated Fund Balance		592,418	0
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		592,418	0
TOTAL LIABILITIES AND FUND EQUITY		609,085	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 280

Name: SOLANO

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	206,446		395,420	(105,992)	248,155	3,592,352		1,146,960
In County Treasury	9112								
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130	7,454		68,192	10,796				589
Due from Other Funds	9140								
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
Fixed Assets									
Sites	9300								
Site Improvements	9310								
Accumulated Depreciation Site Improvements	9320								
Buildings	9321								
Accumulated Depreciation Buildings	9330								
Library Books	9331								
Equipment	9340								
Accumulated Depreciation Equipment	9350								
Work in Progress	9351								
	9360								
Total Fixed Assets		0	0	0	0	0	0	0	0
TOTAL ASSETS		213,900	0	463,612	(95,196)	248,155	3,592,352	0	1,147,549

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 280

Name: SOLANO

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	144			(170,235)	(5,310)			
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540								
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570			95,561					
Total Current Liabilities and Deferred Revenue		144	0	95,561	(170,235)	(5,310)	0	0	0
Long-Term Liabilities									
Bonds Payable	9600								
Revenue Bonds Payable	9610								
Certificates of Participation	9620								
Lease Purchase of Capital Lease	9630								
Compensated Absences Long Term	9640								
Post-Employment Benefits Long Term	9650								
Other Long-Term Liabilities	9660								
Total Long-Term Liabilities	9670	0	0	0	0	0	0	0	0
TOTAL LIABILITIES	968	144	0	95,561	(170,235)	(5,310)	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 280

Name: SOLANO

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712								
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
Total Reserved Fund Balance		0	0	0	0	0	0	0	0
Fund Balance (GASB 54)									
Nonspendable Fund Balance	9750								
Restricted Fund Balance	9751								
Committed Fund Balance	9752	213,756		368,051	75,040	253,465	3,592,352		1,147,549
Assigned Fund Balance	9753								
	9754								
Total Designated Fund Balance		213,756	0	368,051	75,040	253,465	3,592,352	0	1,147,549
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity									
Contributed Capital	9800								
Retained Earnings	9810								
	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		213,756	0	368,051	75,040	253,465	3,592,352	0	1,147,549
TOTAL LIABILITIES AND FUND EQUITY		213,900	0	463,612	(95,195)	248,155	3,592,352	0	1,147,549

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Details of General Fund Revenue

For Actual Year: 2017-2018

District ID: 280

Name: SOLANO

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
Federal Revenues				
Forest Revenues	8100			
Higher Education Act	8110			0
Workforce Investment Act	8120		685,552	685,552
Temporary Assistance for Needy Families (TANF)	8130		394,359	394,359
Student Financial Aid	8140			0
Veterans Education	8150		1,956	1,956
Vocational and Technical Education Act (VATEA)	8160		152,049	152,049
Other Federal Revenues	8170			0
	8190	15,294	74,053	89,347
Total Federal Revenues	8100	15,294	1,307,969	1,323,263
State Revenues				
General Apportionments	8600			
Apprenticeship Apportionment	8610			0
State General Apportionment	8611			0
Other General Apportionment	8612	22,259,655		22,259,655
General Categorical Programs	8613			0
Child Development	8620			
Extended Opportunity Programs and Services(EOPS)	8621			0
Disabled Students Programs and Services(DSPS)	8622		474,055	474,055
Temporary Assistance for Needy Families (TANF)	8623		452,066	452,066
California Work Opportunity and Responsibility to Kids (CalWORKs)	8624		34,559	34,559
Telecommunications and Technology Infrastructure Program (TTIP)	8625		207,469	207,469
Other General Categorical Programs	8626			0
	8627		11,227,476	11,227,476

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Details of General Fund Revenue

For Actual Year: 2017-2018 District ID: 280 Name: SOLANO

Description	Object Code	Fund S11 Unrestricted		Fund S12 Restricted		Fund S10 Total General Fund	
		Actual		Actual		Actual	
EPA Proceeds	8630	6,542,212				6,542,212	
Reimbursable Categorical Programs	8650						
Instructional Improvement Grant	8651					0	
Other Reimbursable Categorical Programs	8652					0	
State Tax Subventions	8670						
Homeowners' Property Tax Relief	8671	124,795				124,795	
Timber Yield Tax	8672					0	
Other State Tax Subventions	8673	284,745				284,745	
State Non-Tax Revenues	8680						
State Lottery Proceeds	8681	1,222,751		440,826		1,663,577	
State Mandated Costs	8685					0	
Other State Non-Tax Revenues	8686					0	
Other State Revenues	8690					0	
Total State Revenues	8600	30,434,158		12,836,451		43,270,609	

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Details of General Fund Revenue

For Actual Year: 2017-2018

District ID: 280

Name: SOLANO

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
Local Revenues				
Property Taxes	8800			
Tax Allocation, Secured Roll	8810			
Tax Allocation, Supplemental Roll	8811	1,205,577		1,205,577
Tax Allocation, Unsecured Roll	8812	343,705		343,705
Prior Years Taxes	8813	533,782		533,782
Education Revenues Augmentation Fund (ERAF)	8816			0
Redevelopment Agency Funds - Pass Through	8817	3,529,495		3,529,495
Redevelopment Agency Funds - Residual	8818			0
Redevelopment Agency Funds - Asset Liquidation	8819	2,180,359		2,180,359
Contributions, Gifts, Grants, and Endowments	8819.1	6,765		6,765
Contract Services	8820	1,000		1,000
Contract Instructional Services	8830			
Other Contract Services	8831	39,000		39,000
Sales and Commissions	8832			0
Rentals and Leases	8840	69,993	26,321	96,314
Interest and Investment Income	8850	17,920	843	18,763
Student Fees and Charges	8860	325,519		325,519
Community Services Classes	8870			
Dormitory	8872	6,098		6,098
Enrollment	8873			0
Contra Revenue Account	8874	3,475,779		3,475,779
Field Trips and Use of Nondistrict Facilities	8874.1			0
Health Services	8875			0
Instructional Materials Fees and Sales of Materials	8876	(6,399)	177,424	171,025
Insurance	8877			0
Student Records	8878	(2,050)		(2,050)
Nonresident Tuition	8879	30,478		30,478
Parking Services and Public Transportation	8880	616,762		616,762
Other Student Fees and Charges	8881		262,269	262,269
Other Local Revenues	8885	3,533		3,533
Total Local Revenues	8890	224,229	102,945	327,174
	8800	12,601,545	569,802	13,171,347
Total Revenues		43,050,997	14,714,222	57,765,219

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Details of General Fund Revenue

For Actual Year: 2017-2018

District ID: 280

Name: SOLANO

Description	Object Code	Fund S11		Fund S12		Fund S10 Total	
		Unrestricted		Restricted		General Fund	
		Actual		Actual		Actual	
Other Financing Sources							
Proceeds of General Fixed Assets	8900						
	8910	418		418		836	
Proceeds of Long-Term Debt	8940					0	
Incoming Transfers -- (8970/8981/8982/8983)	898#					0	
Total Other Financing Sources	8900	418		418		836	
Total Revenues and Other Financing Sources		43,051,415		14,714,640		57,766,055	

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Expend by Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year 2017-2018 Budget Year 2018-2019

District ID: 280

Name: SOLANO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natural Resources	0100	96,717		4,586			101,303
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300			49,273			49,273
Biological Sciences	0400	2,450,717	119,239	227,073	129,479		2,926,508
Business and Management	0500	809,636	21,459	11,060			842,155
Communications	0600	221,807	14,950	1,175	18,429		256,361
Computer and Information Science	0700	920,546	2,352	15,747	34,190		972,835
Education	0800	1,864,770	284,520	253,873	50,292		2,453,455
Engineering and Related Industrial Technology	0900	1,469,019	180,274	386,207	791,559		2,827,059
Fine and Applied Arts	1000	1,354,950	178,257	132,198	148,445		1,813,850
Foreign language	1100	639,380		1,270			640,650
Health	1200	1,646,836	364,550	53,743	46,978		2,112,107
Consumer Education And Home Economics	1300	742,415	3,114	201,344	3,066		949,939
Law	1400						0
Humanities(Letters)	1500	2,986,802	8,984	47,897	32,999		3,076,682
Library Science	1600	339,774	1,988				341,762
Mathematics	1700	3,579,714	120,820	17,167			3,717,701
Military Studies	1800						0
Physical Sciences	1900	2,137,276	1,327	99,505	35,950		2,274,058
Psychology	2000	548,153		1,021			549,174
Public Affairs and Services	2100	581,689	53,787	85,060	11,231		731,767
Social Sciences	2200	1,916,743	200	4,529	17,142		1,938,614
Commercial Services	3000	503,655	9,327	7,828	513		521,323
Interdisciplinary Studies	4900	1,183,729	9,503				1,193,232
Instruc Staff-Retirees' Bnfts & Retire Incent	5900	566,468					566,468
Sub-Total Instructional Activities		26,560,796	1,374,651	1,600,556	1,320,273		30,856,276
Total Expenditures for GF Activities*		26,562,681	22,670,464	12,257,340	1,691,049		63,181,534

*Total Expenditures for GF Activities above is the grand total of Instructional and Non-Instructional activities.

CALIFORNIA COMMUNITY COLLEGES

Expend by Non-Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2017-2018 Budget Year: 2018-2019

District ID: 280

Name: SOLANO

Activity Classification	Activity Code	Salaries and Benefits			Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional					
Instructional Administration and Governance	6000							
Academic Administration	6010		3,910,470		488,323	93,556		4,492,349
Course and Curriculum Development	6020		180,102		20,220			200,322
Academic / Faculty Senate	6030		212,463		66,836			279,299
Other Instructional Administration & Governance	6090		261,443					261,443
Total Instructional Admin. & Governance		0	4,564,478		575,379	93,556	0	5,233,413
Instructional Support Services	6100							
Learning Center	6110		858					858
Library	6120		563,096		138,100	71,866		773,062
Media	6130		716,306					716,306
Museums and Galleries	6140							0
Academic Information Systems and Technology	6150				477,265			477,265
Other Instructional Support Services	6190		314,220		25			314,245
Total Instructional Support Services		0	1,594,480		615,390	71,866	0	2,281,736
Admissions and Records	6200		1,661,007		237,205	52,443		1,950,655
Student Counseling and Guidance	6300							
Counseling and Guidance	6310		1,528,543		514,854	1,009		2,044,406
Matriculation and Student Assessment	6320		233,990		2,197			236,187
Transfer Programs	6330				361			361
Career Guidance	6340				540			540
Other Student Counseling and Guidance	6390		101,547		2,428	(23,052)		80,923
Total Student Counseling and Guidance		0	1,864,080		520,380	(22,043)	0	2,362,417

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2017-2018 Budget Year: 2018-2019

District ID: 280

Name: SOLANO

Activity Classification	Activity Code	Salaries and Benefits			Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional					
Other Student Services	6400							
Cal Work Opportunity and Responsibility to Kids *	6410		285,271		34,713	8,617		328,601
Disabled Student Programs and Services (DSPS)	6420		526,099		230,865	1,629		758,593
Extended Opportunity Programs and Services (EOPS)	6430		343,761		24,494	11,173		379,428
Health Services	6440				241,651			241,651
Student Personnel Administration	6450		140,810		15,418			156,228
Financial Aid Administration	6460		967,443		197,485	23,408		1,188,336
Job Placement Services	6470		116,230					116,230
Veterans Services	6480		137,454		7,318			144,772
Miscellaneous Student Services	6490		378,309		75,265	215		453,789
Total Other Student Services		0	2,895,377		827,209	45,042	0	3,767,628
Operation and maintenance of Plant	6500							
Building Maintenance and Repairs	6510		1,245,663		1,792,636	12,810		3,051,109
Custodial Services	6530		1,426,568		126,950			1,553,518
Grounds Maintenance and Repairs	6550		628,288		49,942			678,230
Utilities	6570				1,769,787			1,769,787
Other Operations and Maintenance of Plant	6590							0
Total Operation and Maintenance of Plant	6500	0	3,300,519		3,739,315	12,810	0	7,052,644
Planning, Policymaking and Coordinations	6600		1,175,579		208,447			1,384,026

* California Work Opportunity and Responsibility to Kids (CalWORKS).

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year 2017-2018

Budget Year: 2018-2019

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

District ID: 280

Name: SOLANO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
General Institutional Support Services	6700						
Community Relations	6710		84,220	151,895			236,115
Fiscal Operations	6720		1,373,806	886,055	4,589		2,264,450
Human Resources Management	6730		463,747	265,311	35		729,093
Noninstruct Staff Retirees' Benefits & Retirement *	6740		700,000				700,000
Staff Development	6750						0
Staff Diversity	6760						0
Logistical Services	6770		177,890	755,730	6,773		940,393
Management Information Systems	6780		868,838	613,778	21,262		1,503,878
Other General Institutional Support Services	6790						0
Total General Institutional Support Services	6700	0	3,668,501	2,672,769	32,659	0	6,373,929
Community Services & Economic Development	6800						
Community Recreation	6810		15,731				15,731
Community Service Classes	6820			1,231			1,231
Community Use of Facilities	6830			3,880			3,880
Economic Development	6840		45	3,653			3,698
Other Community Services & Economic Development	6890		58,603	445,177	1,568		505,348
Total Community Services	6800	0	74,379	453,941	1,568	0	529,888

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year 2017-2018 Budget Year: 2018-2019

District ID: 280

Name: SOLANO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Ancillary Services	6900						
Bookstore	6910						0
Child Development Centers	6920		158,547				158,547
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		189,321	664,412	82,875		936,608
Student and Co-Curricular Activities	6960						0
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	0	347,868	664,412	82,875	0	1,095,155
Auxiliary Operations	7000						
Contract Education	7010	1,885	60,257	38,389			100,531
Other Auxiliary Operations	7090						0
Total Auxiliary Operations	7000	1,885	60,257	38,389	0	0	100,531

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 280

Name: SOLANO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Physical Property and Related Acquisitions	7100		89,288	103,948			193,236
Long-Term Debt and Other Financing	7200						
Long-Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310						0
Student Aid	7320						0
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	0	0
Sub-Total Non-Instructional Activities		1,885	21,295,813	10,656,784	370,776		32,325,258
Total Expenditures General Fund: activities *		26,562,681	22,670,464	12,257,340	1,691,049		63,181,534

* Total Expenditures for the General Fund: Instructional Activities and Non-Instructional Activities.

Gann Appropriations Limit

GANN Report

DISTRICT NAME: SOLANO

I.	2018-2019 Appropriations Limit:			
A.	2017-2018 Appropriations Limit:			\$44,924,639
B.	2018-2019 Price Factor:	1.0367		
C.	Population factor:			
	1. 2016-2017 Second Period Actual FTES	7,456.09		
	2. 2017-2018 Second Period Actual FTES	7,307.68		
	3. 2017-2018 Population change factor (C2/C1)	0.9801		
D.	2017-2018 Limit adjusted by inflation and population factors (A * B * C.3)			\$45,646,563
E.	Adjustments to increase limit:			
	1. Transfers in of financial responsibility		\$0	
	2. Temporary voter approved increases		0	
	3. Total adjustments - increase			0
	Sub-Total (D + E.3)			\$45,646,563
F.	Adjustments to decrease limit:			
	1. Transfers out of financial responsibility		\$0	
	2. Lapses of voter approved increases		0	
	3. Total adjustments - decrease			0
G.	2018-2019 Appropriations Limit (D + E.3 - F.3)			\$45,646,563
II.	2018-2019 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			31,879,844
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			0
C.	Local Property taxes			24,113,816
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			0
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2018-2019 Appropriations Subject to Limit			\$55,993,660

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

280 SOLANO

For Actual Year: 2017-2018

Budget Year: 2018-2019

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	15,294	31,879,844	1,307,969	1,368,293	1,323,263	33,248,137
State Revenues	8600	30,434,158	24,113,816	12,836,451	7,721,820	43,270,609	31,835,636
Local Revenues	8800	12,601,545		569,802	530,000	13,171,347	530,000
Total Revenues		43,050,997	55,993,660	14,714,222	9,620,113	57,765,219	65,613,773
EXPENDITURES:							
Academic Salaries	1000	21,674,100	22,296,284	1,593,369	1,331,207	23,267,469	23,627,491
Classified Salaries	2000	9,956,144	11,083,247	2,187,477	1,827,565	12,143,621	12,910,812
Employee Benefits	3000	12,549,308	13,685,608	1,272,747	1,063,341	13,822,055	14,748,949
Supplies and Materials	4000	694,962	687,926	930,265	777,204	1,625,227	1,465,130
Other Operating Expenses and Services	5000	6,833,279	6,974,841	3,798,834	3,178,244	10,632,113	10,153,085
Capital Outlay	6000	116,529	838,495	1,574,520	1,315,458	1,691,049	2,153,953
Total Expenditures		51,824,322	55,566,401	11,357,212	9,493,019	63,181,534	65,059,420
Excess (Deficiency) of Revenues over Expenditures		(8,773,325)	427,259	3,357,010	127,094	(5,416,315)	554,353
Other Financing Sources	8900	418		418		836	0
Other Outgo	7000		233,000		767,292	0	1,000,292
Net Increase/(Decrease) in Fund Balance		(8,772,907)	194,259	3,357,428	(640,198)	(5,415,479)	(445,939)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	13,082,280	4,309,373	1,701,042	5,058,470	14,783,322	9,367,843
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	13,082,280		1,701,042		14,783,322	
Ending Fund Balance, June 30		4,309,373	4,503,632	5,058,470	4,418,272	9,367,843	8,921,904

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

280 SOLANO

For Actual Year: 2017-2018

Budget Year: 2018-2019

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND REDEMPTION FUND		REVENUE BOND INTEREST AND REDEMPTION FUND		OTHER DEBT SERVICE FUND	
REVENUES:		Actual	Budget	Actual	Budget	Actual	Budget
Federal Revenues							
State Revenues	8100						
	8600	430,019					
Local Revenues	8800	13,210,012	2,147,079				
Total Revenues		13,640,031	2,147,079	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
Total Other Financing Sources		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	1,051,742					
Debt Interest and Other Service Charges	7120	1,330,471					
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo		2,382,213	0	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(2,382,213)	0	0	0	0	0
Net Increase/Decrease in Fund Balance		11,257,818	2,147,079	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	9,793,177	21,050,995	15,729,310	15,729,310	168,681	168,681
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	9,793,177		15,729,310		168,681	
Ending Fund Balance, June 30		21,050,995	23,198,074	15,729,310	15,729,310	168,681	168,681

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

280 SOLANO

For Actual Year 2017-2018

Budget Year: 2018-2019

Special Revenue Funds

Description	Object Code	FUND: 31 BOOKSTORE FUND		FUND 32 CAFETERIA FUND		FUND 33 CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						60,405
State Revenues	8600						756,813
Local Revenues	8800						195,824
Total Income		0	0	0	0	0	1,013,042
EXPENDITURES							
Academic Salaries	1000						
Classified Salaries	2000					652,528	678,629
Employee Benefits	3000					240,362	278,238
Supplies and Materials	4000					40,234	42,096
Other Operating Expenses and Services	5000					7,358	7,400
Capital Outlay	6000					11,167	11,167
Total Expenditures		0	0	0	0	951,649	1,017,530
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	(951,649)	(4,488)
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	15,440	15,440
Beginning Fund Balance:						(967,089)	(19,928)
Net Beginning Balance, July 1	9010		0		0		
Prior Years Adjustments	9020					48,439	(918,650)
Adjusted Beginning Balance	9030	0		0		48,439	
Ending Fund Balance, June 30		0	0	0	0	(918,650)	(938,578)

For Actual Year 2017-2018

Budget Year: 2018-2019

Special Revenue Funds

Description	Object Code	FUND: 34 FARM OPERATION FUND		FUND 35 REVENUE BOND PROJECT FUND		FUND 39 OTHER SPECIAL REVENUE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800						
Total Income		0	0	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

280 SOLANO

For Actual Year 2017-2018 Budget Year: 2018-2019

Capital Projects Funds

Description	Object Code	FUND: 41		FUND 42		FUND 43	
		CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	670,846	1,209,000				
Local Revenues	8800	989,848	800,000	1,270,354	681,332		
Total Income		1,660,694	2,009,000	1,270,354	681,332	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000			321,794	301,413		
Employee Benefits	3000			127,649	168,187		
Supplies and Materials	4000	271	300	9,241	10,845		
Other Operating Expenses and Services	5000	4,154	1,029	272,836	74,508		
Capital Outlay	6000	2,019,713	1,459,000	3,485,516	31,191,854		
Total Expenditures		2,024,138	1,460,329	4,217,036	31,746,807	0	0
Excess (Deficiency) of Revenues over Expenditures		(363,444)	548,671	(2,946,682)	(31,065,475)	0	0
Other Financing Sources	8900			1,157,620			
Other Outgo	7000			1,157,620			
Net Increase/(Decrease) in Fund Balance		(363,444)	548,671	(2,946,682)	(31,065,475)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	4,831,440	4,467,996	109,390,000	106,443,318		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	4,831,440		109,390,000		0	
Ending Fund Balance, June 30		4,467,996	5,016,667	106,443,318	75,377,843	0	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds Group -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

280 SOLANO

For Actual Year 2017-2018 Budget Year: 2018-2019

Enterprise Funds

Description	Object Code	FUND: 51		FUND 52		FUND 53	
		BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Local Revenues	8800						
Other Financing Sources	8900						
Total Income		0	0	0	0	0	0
Cost of Sales	5890						
Gross Profit or Loss		0	0	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	161					
Capital Outlay	6000						
Total Expenditures		161	0	0	0	0	0
Net Profit or Loss		(161)	0	0	0	0	0
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(161)	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	971,115	970,954		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	971,115		0		0	
Ending Fund Balance, June 30		970,954	970,954	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

280 SOLANO

For Actual Year 2017-2018

Budget Year: 2018-2019

Enterprise Funds

Description	Object Code	FUND: 59 OTHER ENTERPRISE FUND	
		Actual	Budget
REVENUES:			
Local Revenues	8800		
Other Financing Sources	8900		
Total Income		0	0
Cost of Sales	5890		
Gross Profit or Loss		0	0
Expenditures			
Academic Salaries	1000		
Classified Salaries	2000		
Employee Benefits	3000		
Supplies and Materials	4000		
Other Operating Expenses and Services	5000		
Capital Outlay	6000		
Total Expenditures		0	0
Net Profit or Loss		0	0
Other Outgo	7000		
Net Increase/(Decrease) in Fund Balance		0	0
Beginning Fund Balance:			
Net Beginning Balance, July 1	9010		0
Prior Years Adjustments	9020		
Adjusted Beginning Balance	9030	0	
Ending Fund Balance, June 30		0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2017-2018

Budget Year: 2018-2019

Proprietary Funds Group
60 Enterprise Funds Group

280 SOLANO

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69	
		SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND	
		Actual	Budget	Actual	Budget
REVENUES:					
Local Revenues	8800	102,352	103,000		
Other Financing Sources	8900				
Total Income		102,352	103,000	0	0
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000	16,327	90,000		
Capital Outlay	6000				
Total Expenditures		16,327	90,000	0	0
Net Profit or Loss		86,025	13,000	0	0
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		86,025	13,000	0	0
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010	523,060	609,085		0
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	523,060		0	
Ending Fund Balance, June 30		609,085	622,085	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year 2017-2018

Budget Year: 2018-2019

Fiduciary Funds Group

70 Fiduciary Funds Group -- Part 1

280 SOLANO

Fiduciary Funds Group

Description	Object Code	FUND: 71		FUND 72		FUND 73	
		ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	53,155					
Total Income		53,155	0	0	0	46,653	46,653
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	3,569					
Employee Benefits	3000	114					
Supplies and Materials	4000	14,109					
Other Operating Expenses and Services	5000	8,945				361	
Capital Outlay	6000					1,030	
Total Expenditures		26,737	0	0	0	1,391	0
Excess /(Deficiency) of Revenues over Expenditures		26,418	0	0	0	45,262	46,653
Other Financing Sources	8900						
Other Outgo	7000	842					
Net Increase/(Decrease) in Fund Balance		25,576	0	0	0	45,262	46,653
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	188,156	213,732		0		368,051
Prior Years Adjustments	9020					322,789	
Adjusted Beginning Balance	9030	188,156			0	322,789	
Ending Fund Balance, June 30		213,732	213,732	0	0	368,051	414,704

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year 2017-2018

Budget Year: 2018-2019

Fiduciary Funds Group

70 Fiduciary Funds Group -- Part 2

280 SOLANO

Fiduciary Funds Group

Description	Object Code	FUND: 74		FUND 75		FUND 76	
		FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	8,301,563	8,400,000	14,195	14,195		
Slate Revenues	8600	631,417	580,000				
Local Revenues	8800			137,643	137,643		
Total Income		8,932,980	8,980,000	151,838	151,838	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000					375	500
Capital Outlay	6000						
Total Expenditures		0	0	0	0	375	500
Excess /(Deficiency) of Revenues over Expenditures		8,932,980	8,980,000	151,838	151,838	(375)	(500)
Other Financing Sources	8900						
Other Outgo	7000	8,921,610		152,337		320,000	320,000
Net Increase/(Decrease) in Fund Balance		11,370	8,980,000	(499)	151,838	(320,375)	(320,500)
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	64,722	76,092	254,508	254,009	3,376,352	3,055,977
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	64,722		254,508		3,376,352	
Ending Fund Balance, June 30		76,092	9,056,092	254,009	405,847	3,055,977	2,735,477

CALIFORNIA COMMUNITY COLLEGES

Fiduciary Funds Group

Annual Financial and Budget Report

70 Fiduciary Funds Group -- Part 3

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

280 SOLANO

For Actual Year 2017-2018 Budget Year: 2018-2019

Fiduciary Funds Group

Description	Object Code	FUND: 77		FUND: 79	
		DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			236,577	120,709
Total Income		0	0	236,577	120,709
Expenditures					
Academic Salaries	1000			2,855	
Classified Salaries	2000			27,844	
Employee Benefits	3000			17,045	
Supplies and Materials	4000			76,805	
Other Operating Expenses and Services	5000			59,765	
Capital Outlay	6000			2,374	
Total Expenditures		0	0	186,688	0
Excess /(Deficiency) of Revenues over Expenditures		0	0	49,889	120,709
Other Financing Sources	8900			(200)	200
Other Outgo	7000			7,049	
Net Increase/(Decrease) in Fund Balance		0	0	42,640	120,909
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	1,104,352	1,146,992
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		1,104,352	
Ending Fund Balance, June 30		0	0	1,146,992	1,267,901

For Actual Year: 2017-2018

District ID: 280

Name: SOLANO

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
42	REVENUE BOND CONSTRUCTION FUND	41	CAPITAL OUTLAY PROJECTS FUND	1,157,620

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

For Actual Year 2017-2018

Budget Year: 2018-2019

Receipt and Expenditures of Lottery Proceeds

Lottery Actual Report

L10 GENERAL FUND

District ID: 280

Name: SOLANO

Activity Classification	Activity Code	Unrestricted		Support Activities (AC 6800-7390)	Total Unrestricted	Restricted Prop 20	
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)			Instructional Materials Proposition 20	Total
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					5,750	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			5,750	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		1,222,751			440,826	
		Instructional & Institutional Unrestricted					
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional Materials Proposition 20	Total
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100						
Books, Magazines, & Periodicals	4200				0	5,578	5,578
Instructional Supplies & Materials	4300		325		325	382,114	382,439
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	325	0	325	387,692	388,017
Other Operating Expenses and Services	5000	615			615	708	1,323
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0		0
Other Outgo	7000						
Total Expenditures		615	325	0	940	388,400	389,340
Ending Balance					1,221,811	58,176	1,279,987

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

For Actual Year 2017-2018

Budget Year: 2018-2019

Receipt and Expenditures of Lottery Proceeds

Lottery Budget Report

L10 GENERAL FUND

District ID: 280

Name: SOLANO

Activity Classification	Activity Code	Unrestricted		Restricted Prop 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Instructional Materials Proposition 20	
Lottery Adjustments and Proceeds:					
Net Beginning Balance, July 1	9010		1,221,811		
Adjustments	9020			58,176	
Adjusted Beginning Balance	9030		1,221,811	58,176	
Budget Fiscal Year Data					
State Lottery Proceeds:	8681		69,497	475,281	
		Instructional & Institutional Unrestricted			
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Instructional Materials Proposition 20	Total
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				0
Employee Benefits	3000				0
Supplies & Materials	4000				0
Software	4100				
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300	444,778	100,000		544,778
Noninstructional Supplies & Mtrls	4400				
Total Supplies and Materials		444,778	100,000		544,778
Other Operating Expenses and Services	5000				
Capital Outlay	6000				0
Library Books	6300				
Equipment	6400				0
Equipment - Additional	6410				
Equipment - Replacement	6420				0
Total Capital Outlay		0	0		0
Other Outgo	7000				0
Total Expenditures		444,778	100,000		544,778
Ending Balance				533,457	544,778

For Actual Year 2017-2018

District ID: 280

Name: SOLANO

EPA Revenue	6,542,212
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Activity Classification	Activity Code	Salaries and Benefits (Obj 1000-3000)	Operating Expenses (Obj 4000-5000)	Capital Outlay (Obj 6000)	Total
Instructional Activities	0100-5900	6,542,212	0	0	6,542,212
TOTAL		6,542,212	0	0	6,542,212

For Actual Year: 2017-2018 Budget Year: 2018-2019 District ID: 280 Name: SOLANO

Fiscal Year	STRS	PERS	Increase		Rate
	Amount	Amount	Amount	Amount	
2015-16	1,921,207	2,201,830		N/A	N/A
2016-17	2,252,449	2,580,879			
2017-18	2,583,692	2,880,031	710,291		17.23%
2018-19	2,914,934	3,177,324	630,395		13.04%
2019-20	3,246,177	3,456,037	628,535		11.50%
2020-21	3,419,855	3,679,007	609,956		10.01%
			396,648		5.92%

Does the district have a plan to fund these expenses through 2020-21?

Yes

Explain Yes or No

District plans to fund these increases in PERS and STRES with reserves.